

# Comptabilité générale QCM Corrigé



Ce **QCM** est basé sur l'ensemble du cours de bases de comptabilité. Il ressemble fortement au **QCM** de l'examen final.  
Bonne chance

**1- Le bilan comptable sert à :**

- a) calculer le solde bancaire prévisionnel
- b) calculer la rentabilité des activités sur une période
- c) analyser la santé financière de l'entreprise

**2- Le bilan est composé :**

- a) de charges- produits
- b) d'un actif-passif
- c) de dépenses-recettes

**3- Le bilan comptable concerne :**

- a) les activités sur une période
- b) l'état des financements à un moment donné
- c) uniquement les investissements

**4- L'actif du bilan comporte notamment :**

- a) les immobilisations
- b) les emprunts
- c) le capital propre

**5- On trouve dans les immobilisations :**

- a) des créances
- b) des terres en fermage
- c) le matériel en propriété

**6- Les immobilisations sont évaluées au bilan à :**

- a) leur valeur d'origine
- b) leur valeur résiduelle
- c) l'amortissement

**7- L'actif circulant comprend :**

- a) les stocks
- b) les parts sociales
- c) les immobilisations

**8- Le compte bancaire apparaît, s'il est à découvert :**

- a) à l'actif

# Livre Qcm Comptabilite Generale

**CO Houle**



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